

GUARDIAN MUTUAL LIFE INSURANCE COMPANY—New York; Capital, \$1,038,506.67; J. R. Garniss, Agent; office, 219 Sansom.

HAMBURG AND BREMEN FIRE INSURANCE COMPANY—Capital, \$1,000,000; Morris Speyer, Agent; office, 219 Sansom.

HOME INSURANCE COMPANY OF NEW YORK—Capital and Assets, \$3,623,896.78; R. H. Magill, Manager; office, 424 California.

HOME LIFE INSURANCE COMPANY—Brooklyn and New York; W. O. Andrews, General Agent, 626 Montgomery, Montgomery Block.

HOME MUTUAL FIRE AND MARINE INSURANCE COMPANY—San Francisco; Capital, \$1,000,000; G. S. Mann, President; W. H. Stevens, Secretary; office, 427 California.

IMPERIAL FIRE AND LIFE INSURANCE COMPANY—London; Capital, 9,947,000. Falkner, Bell & Co., Agents; office, 430 California.

LIVERPOOL AND LONDON AND GLOBE INSURANCE COMPANY—Capital, etc., \$16,271,675; invested in the United States, over \$1,800,000. W. B. Johnston, Agent; office 412 Montgomery.

LLOYDS—London; Capital, unlimited; Falkner, Bell & Co., Agents; office, 430 California.

MANHATTAN FIRE INSURANCE COMPANY—New York; Capital and Assets, \$1,100,000; R. B. Swain & Co., Agents; office, 224 California.

MANHATTAN LIFE INSURANCE COMPANY—New York; Capital, \$5,000,000; Landers & Co., Agents; office, 603 Commercial.

MERCHANTS' MUTUAL MARINE INSURANCE COMPANY—San Francisco; Capital, \$500,000; J. B. Scotchler, President; E. W. Bourne, Secretary; office, 406 California.

MUTUAL BENEFIT LIFE INSURANCE COMPANY—Newark, N. J.; Assets, \$15,000,000; Melville Kelsey (acting), Agent; office, 9 New Merchants' Exchange.

MUTUAL LIFE INSURANCE COMPANY—New York; Capital and Assets, \$28,000,000; H. S. Homans, Agent; office, northeast corner Montgomery and Bush.

NATIONAL INSURANCE COMPANY—San Francisco (in liquidation); office, 412 Montgomery.

NEW ENGLAND MUTUAL LIFE INSURANCE COMPANY—Assets, \$7,000,000; Everson & Haines, Agents; office, 302 Montgomery.

NEW YORK LIFE INSURANCE COMPANY—New York; Accumulated Capital, \$5,000,000; R. N. Van Brunt, Agent; office, 426 Montgomery.

NORTH AMERICA LIFE INSURANCE CO.—New York; Assets, \$4,000,000; J. A. Eaton & Co., Agents; office, 302 Montgomery.

NORTH AMERICAN FIRE INSURANCE COMPANY—New York; Capital, \$750,000; C. A. Low & Co., Agents; office, 208 California.

NORTH BRITISH AND MERCANTILE INSURANCE COMPANY—Capital, \$10,000,000; W. H. Tillinghast, Agent; office, southeast corner Sansom and California.

NORTH CHINA MARINE INSURANCE COMPANY—Capital, \$1,500,000; Koopmanschap

& Co., Agents; office, Battery Street, opposite Custom House.

NORTHERN ASSURANCE COMPANY—London and Aberdeen; Capital, \$10,000,000; W. L. Booker, Agent; office, 428 California.

NORTH WESTERN MUTUAL LIFE INSURANCE COMPANY—Assets, over \$4,000,000; Elmore & Rowe, General Agents; office, 315 Montgomery.

OCCIDENTAL INSURANCE COMPANY—San Francisco; Capital, \$300,000; Chr. Christiansen, President; B. Rothschild, Secretary; office, southwest corner Montgomery and California.

PACIFIC INSURANCE COMPANY—San Francisco; Capital, \$1,000,000; Jonathan Hunt, President; A. J. Ralston, Secretary; office, 422 California.

PEOPLES' INSURANCE COMPANY—San Francisco; Capital, \$100,000; C. F. MacDermot, President; John Fowler, Secretary; Office, northeast corner Pine and Montgomery.

PHENIX INSURANCE COMPANY—Brooklyn; Capital and Assets, \$1,500,000 R. B. Swain & Co., Agents; office 224 California.

PHOENIX INSURANCE COMPANY—Hartford; Capital and Assets, \$1,234,195.41; R. H. Magill, Manager; office, 424 California.

SAN FRANCISCO INSURANCE COMPANY—San Francisco (in liquidation); office, 412 Montgomery.

SECURITY LIFE INSURANCE AND ANNUITY COMPANY—New York; Assets, \$2,000,000; E. W. Woolsey, Agent; office 416 and 418 California.

ST. LOUIS MUTUAL LIFE INSURANCE COMPANY—St. Louis; Capital over \$3,000,000; William Selby, General Agent; office, southwest corner California and Sansom.

TRAVELERS' LIFE AND ACCIDENTAL INSURANCE COMPANY—Hartford; Capital and Assets, \$1,059,605.24; R. H. Magill, Manager; office, 424 California.

UNION INSURANCE COMPANY—San Francisco; Capital, \$750,000; G. Touchard, President; Charles D. Haven, Secretary; office 416 and 418 California.

UNION MUTUAL LIFE INSURANCE COMPANY—Boston; Assets, \$4,000,000; R. F. Fitzgerald, General Agent; office, 223 Sansom.

UNITED STATES LIFE INSURANCE COMPANY—Assets, \$2,700,000; B. J. Dorsey, Agent; office, southeast corner Sansom and California.

UNIVERSAL LIFE INSURANCE COMPANY—New York; Capital, \$2,000,000; J. S. Scott, Agent; office, 304 Montgomery.

WIDOWS' AND ORPHANS' BENEFIT LIFE INSURANCE COMPANY—New York; Capital, \$200,000; office, 430 Montgomery.

WORLD MUTUAL LIFE INSURANCE COMPANY—Guarantee Capital, \$200,000; George T. Folsom, Agent; office, 419 California.

YANG TZE ASSOCIATION—Shanghai; Macondray & Co., Agents; office 206 Sansom.

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